



Rolf D. Kleinhans
Nevada County Assessor
950 Maidu Avenue
P.O. Box 599002
Nevada City, CA 95959-7902
Telephone (530) 265-1232
Fax (530) 265-9858
assessor@nevadacountyca.gov

**CERTIFICATION OF VALUE BY ASSESSOR
FOR BASE YEAR VALUE TRANSFER**

County Assessor

Address

City, State, Zip

Replacement Residence APN _____

Section 2.1(b) of article XIII A of the California Constitution, implemented by Revenue and Taxation Code section 69.6, allows a homeowner who is at least age 55 or severely and permanently disabled or a victim of a wildfire or natural disaster to transfer their base year value from an original primary residence to a replacement primary residence located anywhere in California.

Please complete Section B of this form and return it to our office at the address above.

A. ORIGINAL PRIMARY RESIDENCE (TO BE COMPLETED BY THE REQUESTING ASSESSOR WITH INFORMATION FROM CLAIMANT)

| | |
|---------------------------------|------------------------------|
| Applicant Name: | Application Date: |
| Situs Address of Property Sold: | City: |
| County: | Assessor's Parcel/ID Number: |
| Sale Price: | Date of Sale: |

B. REQUESTED INFORMATION (TO BE COMPLETED BY THE ASSESSOR FROM COUNTY OF ORIGINAL PRIMARY RESIDENCE)

| | | | |
|---|--|----------------------------|----------------|
| Confirmation of Sale Price: | Confirmation of Date of Sale: | | |
| Recorder's Document Number: | Date of Recording: | | |
| Total Property FBYV (prior to sale): \$ | Roll Year (year-year): | | |
| Total Land FBYV: \$ | Land Base Year: | Total Improvement FBYV: \$ | Imp Base Year: |
| Fair Market Value at Time of Sale: \$ | <input type="checkbox"/> Multiple Base Year (attach explanation) | | |
| Total Land Value: \$ | Total Improvement Value: \$ | | |
| Was entire property used as a primary residence? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Unknown | Property description, if other than primary residence: | | |
| If no, FMV allocated to primary residence: | Land FMV \$ | Improvement FMV \$ | |
| Was the property receiving an exemption? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> HOX <input type="checkbox"/> DVX | If no, the receiving county must request proof of residency from the claimant. | | |
| Did the applicant's name appear as an assessee immediately prior to the above-referenced transfer? <input type="checkbox"/> Yes <input type="checkbox"/> No | | | |

PRINCIPAL RESIDENCE SUBSTANTIALLY DAMAGED/DESTROYED BY DISASTER FOR WHICH THE GOVERNOR DECLARED A STATE OF EMERGENCY

| | | | |
|---|--|-----------------------------------|--|
| Was property substantially damaged or destroyed by a Governor-proclaimed disaster? <input type="checkbox"/> Yes <input type="checkbox"/> No | Date of disaster (if applicable): | Type of disaster (if applicable): | Was the property sold in its damaged state? <input type="checkbox"/> Yes <input type="checkbox"/> No |
| Fair Market Value immediately prior to disaster: \$ | Factored Base Year Value (prior to disaster): \$ | Roll Year (year-year): | |
| Land Factored Base Year Value (prior to disaster): \$ | Improvement Factored Base Year Value (prior to disaster): \$ | | |
| Was the property eligible for exemption? <input type="checkbox"/> Yes <input type="checkbox"/> No | If no, the receiving county must request proof of residency from the claimant. | | |
| Did the applicant's name appear as an assessee immediately prior to the above-referenced transfer? <input type="checkbox"/> Yes <input type="checkbox"/> No | | | |

COMMENTS:

CERTIFICATION OF VALUE PROVIDED BY:

| | |
|---------------------------|----------------|
| Name of Contact: | Email Address: |
| County Assessor's Office: | Phone Number: |

CERTIFICATION OF VALUE REQUESTED BY:

| | | |
|------------------|----------------|---------------|
| Name of Contact: | Email Address: | Phone Number: |
|------------------|----------------|---------------|

